Napolitano wants to work on bioterrorism and the pandemic that we have with the flu, who has been selected by the President, is being held up; the Surgeon General is being held up; the Trade Representatives are being held up; 228 nominations are being held up for reasons like a Canadian bill, like a building in their State—petty reasons.

The American people must look at what is going on and say: What is this all about? It is about Republicans setting records last year on how many filibusters they would conduct. If I sound like a broken record, it is because Senate Republicans continue to be recordbreakers. Last year, after they held up the work of Congress more than any other time in history, the American people rejected the Republican status quo. They said no to Republicans' "just say no" strategy.

There is no question that the American people are taking notice, there is no question that they see these games for what they are, and there is no question they are fed up with these petty partisan tricks, and there is no question that these tactics have consequences—consequences that we don't have one of the most important jobs in America filled by one of the most important doctors in America, Regina Benjamin, and that we don't have somebody in the Department of Homeland Security to help with bioterrorism and with the flu pandemic.

These reckless tactics have consequences. The Republicans delay and delay at their own peril. But the truth is that all Americans suffer. It is time for them to allow these nominations to go through. And I haven't mentioned the judges.

# RECOGNITION OF THE MINORITY LEADER

The ACTING PRESIDENT pro tempore. The Republican leader is recognized

## HEALTH CARE WEEK XV, DAY IV

Mr. McCONNELL. Madam President, it was a signature assurance of the President's campaign: Middle-class Americans would see no new taxes of any kind under the new administration.

It is a pledge he will have to break if the health care bill, as currently moving through Congress, makes its way to the President's desk and he signs it. We already know that the bill slashes seniors' Medicare, and study after study shows it is going to drive up premiums for people who already have insurance. Higher taxes will be the third painful blow to Americans already struggling in a recession.

Here is a sample of the new taxes Americans are going to have to bear to finance more government health care. Anyone whose health care benefits are worth more than \$8,000 or any family whose benefits are worth more than \$21,000 will get a 40-percent excise tax.

While backers like to call these "high value" or "Cadillac" plans, the new tax won't be indexed to keep pace with rising health care costs. So as time marches on, it won't just hit the so-called Cadillac plans but the "Buick and the Chevy" plans, too—all the way down to tricycles. Eventually, this tax will hit all plans.

Health insurers also get hit with a giant new nondeductible tax, which we know will get passed along to families in the form of higher premiums.

The bill would tax life-saving medical devices such as heart stents and prosthetics. Prescription drugs get taxed, which we know patients will have to pay for in the form of higher drug costs and premiums.

Tens of millions of American families who have experienced tax-saving benefits of Flexible Spending Accounts to pay for prescription drugs and other necessities will see those benefits wiped out under this plan. In an effort to redirect billions of dollars these families currently save through FSAs back to the government, FSAs would automatically be capped at \$2,500 and then phased out over time. Anything families currently save by deducting more than that would go to the government instead.

People who choose not to buy government-approved health insurance will get clobbered with a penalty as high as \$1,500.

Businesses would also get hit. According to the bill, any business with 50 or more employees that doesn't currently provide insurance to its employees will be forced to subsidize it at a significant cost per employee—all of which brings us back to the President's pledge.

Would health care reform hit the pocketbooks of all the people who earn less than a quarter million dollars a year or wouldn't it? That is the question. You bet it would. I have listed some of the ways middle-class Americans get hit under this plan. These are the ones we know about.

But don't take it from me. The testimony of the independent, nonpartisan Joint Committee on Taxation could not be clearer. It looked at the taxes in the Finance Committee bill and found that nearly 80 percent of the burden would fall on Americans earning less than \$250,000 a year. Again, 80 percent of the burden would fall on those making less than \$250,000 a year.

Taxes on insurers and manufacturers will be passed right along to consumers, and the average income for people who have Flexible Saving Accounts is \$55,000—hardly the wealthiest segment of Americans.

Bottom line: If you have insurance, you get taxed. If you don't have insurance, you get taxed. If you are a struggling business owner who cannot afford insurance for your employees, you get taxed. If you use medical devices, you get taxed. If you buy over-the-counter medicine, you get taxed. In other words, Americans get taxed going and

coming under the \$1 trillion plan that is making its way through Congress.

No wonder most Americans oppose this plan—higher premiums, higher taxes, and cuts to Medicare. This is not the reform America bargained for. In fact, it is no reform at all. It is a bill of goods being forced on the middle class when they can least afford it.

Commonsense reforms and lower costs—that is what people want, and that is what they should get.

Madam President, I yield the floor.

#### RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, leadership time is reserved.

#### MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, there will now be a period for morning business, with Senators permitted to speak therein for up to 10 minutes each, with time equally divided and controlled between the leaders, or their designees, with the Republicans controlling the first hour and the majority controlling the second hour.

The Senator from Iowa is recognized.

### HEALTH CARE REFORM

Mr. GRASSLEY. Madam President, I am going to continue on a point that the Senator from Kentucky made, and that is tax increases. I want to be a little more specific about how the health care reform bill is going to very dramatically increase taxes—particularly for groups of people with under \$250,000 a year in income, which group President Obama has promised would never have their taxes increased.

On September 12, 2008, in Dover, NH, candidate Obama said:

And I can make a firm pledge: No family making less than \$250,000 will see their taxes increase—not your income taxes, not your payroll taxes, not your capital gains taxes, not any of your taxes.

You can see on the chart that quotation. It is very firm, very clear. Well, I believe we are at the point of abrogating that promise.

President Obama's pledge has also been repeated by the President and his advisers numerous times since candidate Obama has been in office. However, the health care reform bill reported out of the Senate Finance Committee is loaded with tax hikes on "the middle class."

President Obama, however, has defined the middle class as those making under \$250,000. Candidate Obama stated that "if you are making less than \$250,000, then you are definitely somewhere in the middle class."

President Obama's budget tracks this definition by preserving the current income tax rate structure for families under \$250,000 and singles under \$200,000. And the Democratic leadership